

Exhibit 8 (1 page)  
2nd letter (appeal)

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(appeal)

500 Mountain Sunset Lane  
Cary NC 27519  
July 12, 2023

IBM Plan Administrator c/o  
IBM Benefits Center provided by Fidelity  
PO Box 770003  
Cincinnati, Ohio  
45277-0064

Re: exception request to access HRA funds (see Exhibit 1 – “Dormant” account) appeal to you response letter of June 1, 2023 Work Item # W309369-25APR23

Dear Sir:

Please find 2 attachments: your response to my request (dated 6/1/2023) and my original request (

I am appealing your response to my request.

The specific point of my appeal is contained in your response letter:

In the response letter, this section is quoted from AYB About Your Benefits “you must enroll in individual medical OR prescription drug insurance coverage through the Via Benefits Medicare Marketplace.”

This was the requirement stated to me by ViaBenefits, and I did purchase for my wife and myself prescription drug coverage through Wellcare, from the ViaBenefits Marketplace and had access to my HRA funds during the administration by ViaBenefits.

United Healthcare is not offering a prescription drug coverage (only) plan. Hence you ARE NOT fulfilling the benefit as outlined when you switched to Optum/UHC from ViaBenefits as the administrator.

I can see two acceptable outcomes:

Option 1 – you grant me the exception request I originally made. I see this as the easiest one

Option 2 – you ensure UHC has a prescription drug only plan to offer so you can properly fulfil the stated employee/retiree benefit as outlined in AYB.

Could you please grant such my appeal.

Sincerely yours

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